

OFFICERS' AUTOS NOT ESSENTIAL, ASHFORD FINDS

Are Subject to Taxation by Territory, He Says in Opinion Handed Down Today

In an opinion handed down today, which has been eagerly awaited by practically all army officers on Oahu, Circuit Judge C. W. Ashford, expresses the belief that automobiles used by army officers on military reservations are hardly necessary in the performance of their official duties, and that the machines are therefore subject to taxation by the territory.

The opinion states that, in the belief of Judge Ashford, the bill for injunction brought by Capt. A. F. Cassels, U. S. A., against Tax Assessor Charles T. Wilder, in which the former attempts to enjoin the assessor from levying and collecting taxes on an automobile belonging to the officer, should be dismissed. "I find nothing in the authorities cited on behalf of the plaintiff to lead me to a different conclusion," remarks Judge Ashford. Kept on Military Lands.

The amended complaint filed by Capt. Cassels, who is with the 1st Field Artillery at Schofield Barracks, alleges that, on January 1, 1915, his machine was within the confines of the military reservation at Schofield, where he used it in the performance of his official duties, and that the machine has not been without the confines of the barracks since.

Capt. Cassels made no return for his machine for the purpose of taxation for 1915. Mr. Wilder, however, assessed the machine for taxes in the sum of \$36.85, which assessment purported to be the annual automobile tax for 1915. The complaint further alleges that, on January 1, 1915, the machine was not within the jurisdiction of the territory of Hawaii for taxation purposes, nor was it subject to taxation by the territory for the reason that it was within the confines of the military reservation, and for the reason that it was then and still is "used and operated by plaintiff herein in the performance and discharge of his official duties as aforesaid."

Judge Ashford's opinion deals largely with the claim of the plaintiff that the car was exempt from taxation by the territory because of the purposes to which it was chiefly devoted by its owner, in the necessary performance of his duties as an officer in the United States Army. The point of law as to the exemption of the automobile from taxation because it has been physically located on a U. S. military reservation has been decided against the plaintiff, on a question reserved, by Circuit Judge Stuart, for the consideration of the supreme court.

The opinion says, in part: "As I understand the plaintiff's contentions, it is that the automobile in question forms a necessary portion of his equipment as a military officer, and has thereby had conferred upon it the status and condition of an instrumentality of government used by the United States. But, I am unable to concede this contention. There was no serious attempt made to apportion the amount or degree of service rendered by this car for strictly official as distinguished from non-official or private purposes.

"But, even had it been shown that the car has been and is being used solely for the purpose of promoting or facilitating the discharge of his official duties by the plaintiff, I would still be obliged to withhold my assent from the proposition that such use would exempt the car from taxation by the territory. I regard the decisive feature of the controversy as being involved in the private ownership of the car rather than its partial use for official purposes by its owner, and, as above, were it used exclusively for official purposes, I would still regard the private ownership as decisive of the question of its liability to taxation by the local government.

"If may therefore be taken as proven that many of the important military orders issued by the commander of this department, and probably many of those issued by certain of his subordinates, have been based upon calculation and expectation that the privately owned automobiles of military officers would be utilized in the execution of such orders. But I cannot conceive that such a state of facts would exempt from taxation automobiles privately owned by military officers which might be taxable were it not for the fact that such orders are so issued and executed.

Mean Law Suspension. "To admit the contention of the plaintiff in this regard would be to admit that our local taxation laws are, in large measure, subject to virtual repeal or at least suspension, by the military officers of the United States in command of the troops in garrison here. It is conceived that neither the plaintiff or his counsel would seriously contend for such a result, and yet this result would and must naturally flow from the application of the doctrines contended for by them.

"I can see no legal or equitable reason for declaring an exemption from taxation in the case at hand. Of course the argument may spring to every lip that nobody has obliged Captain Cassels to purchase and pay for an automobile, and his counsel admit that argument, but contend that its force evaporates in the light of advancing civilization, which has now made the automobile as much of a necessity as the telephone, the typewriter and the sewing machine.

"We may well grant this contention without impairing the main argument herein, especially when faced by the fact that neither Congress or the war department has thus far, apparently, regarded the automobile so much in the light of a military necessity as to order it furnished for the use of any

MAUI ROAD FROM WAILUKU OVER TO LAHAINA OPENED TO TRAFFIC

No Other Bodies Found, and River is Receding Rapidly; Phone Lines Repaired

(Special Star-Bulletin Correspondence) WAILUKU, Jan. 24.—Communication is once more established between Wailuku and Lahaina, and Ford cars and hacks are now able to make the trip very comfortably. The telephone lines, because of the vigorous efforts of the company, are once more in pretty good working order on this side of Maui.

Debris in the valley and around the houses that had collected is now largely cleared away and some of the dwellings that were not entirely shattered have been repaired by slow degrees. That no houses will again be built in the line of the river and its overflows during a storm is pretty certain. The owners of the large taro patches in the valley have not yet decided to risk making new patches. The traces of the majority of the old ones, and all the large lucrative patches that made the approach to fao so beautiful, are absolutely washed out. John W. Kalua was undoubtedly the heaviest loser, and all his taro patches which brought in a handsome income are completely gone.

Hard Day for Committee. The relief committee with its headquarters at the Alexander House settlement put in a hard day yesterday. The chairman of the committee, Leslie R. Mathews, reported to his com-

mittee today at the meeting that the Filipino cases had been largely adjusted, and the committee after its adjournment at the daily session was pretty well pleased with the work thus far done.

An abundance of clothing and supplies of other kinds has poured into headquarters, and all the destitute are well equipped with the necessities. More money has also been sent in. It is not known today just how much more cash will be needed, but all that has been offered so far has been taken, and the needs in food supplied in all cases that are deserving. The committee feel that in a few days more they will be in a much better position to judge the exact situation than now when the reports are more or less chaotic.

Japanese Offer Aid.

An interesting development in the committee's work was noted late Saturday when the Japanese people, who had given so generously to the sufferers of their own nationality, offered their services to the committee. A subcommittee under N. Otsuka was at once formed, and all the relief work is therefore passing through the hands of one committee only.

Though diligent search has been made, and is still being made, no other bodies have been discovered since Saturday morning. The river is much lower, and it is possible that within the next few days some traces of those still thought to be missing may be found.

LOS ANGELES TO WORK FOR TRADE WITH TERRITORY

Will Endeavor to Secure Part of Annual Imports Valued at \$25,000,000

To secure for themselves a portion of the \$25,000,000 annual import trade of Hawaii, Los Angeles manufacturers and jobbers have begun a brisk campaign with the cooperation of the Chamber of Commerce of that city. Considerable space has been given the project by Los Angeles, San Pedro and San Diego newspapers, which state that at the present time more than 90 per cent of Hawaii's imports move through San Francisco. Initial action was taken when the jobbers and manufacturers met at the call of the foreign trade committee of the chamber to hear a report on trade opportunities in Hawaii, which was presented by L. N. Brunswick. A motion was passed whereby L. D. Sale, chairman of the foreign trade committee and president of the Western Wholesale Drug Company, was appointed to head a new trade campaign committee.

May Send Salesmen. The newspaper reports of the meeting say that the new committee will make a canvass of all manufacturing and jobbing concerns with a view to securing their cooperation in either establishing a Los Angeles joint agency in Honolulu, or in sending a force of picked salesmen to the islands.

Besides Mr. Sale the committee includes Solomon Schiff, president of the Schiff-Lang Company, merchant broker; Douglas White, industrial agent of the Salt Lake Route; C. S. Huston, sales manager of the Union Lithograph Company, and Frank Simpson, fruit shipper.

The San Pedro News says: "With the establishment of direct service to Honolulu by the Great Northern Pacific Steamship Company, stated Mr. Brunswick, who visited the islands as the representative of the Chamber of Commerce on the maiden voyage of the Great Northern, Los Angeles is in position to contend on equal terms with San Francisco for the rich traffic of the islands."

Includes Many Commodities. According to Mr. Brunswick, the commodities in which the proposed new traffic with the Hawaiian islands should be developed include fruit and other food stuffs, machinery, oils and manufactured material generally. At the meeting with the Chamber of Commerce committee, it was pointed out that as the countries fronting on the Pacific ocean come more and more into their own in the way of commercial and world importance, Hawaii will increase, especially as its position at the "cross-roads" of the Pacific gives it practically a monopoly on the coaling, watering and victualling of merchant ships.

Many plans of introducing Los Angeles made goods in Hawaii were suggested at the meeting, including that of the exhibition of "Made in Los Angeles" articles in the islands.

STORE CASH DRAWER RIFLED BY HOLD-UPS

Dressed as soldiers, two men entered the store of T. Ota, a Japanese, at Waiwale late last night and robbed his cash drawer of \$14. They used revolvers to keep Ota from making any objections while they rifled his cash register. Whether or not the men are soldiers is not known.

More than \$41,000 was raised in 15 minutes at a mass meeting at Washington by the Congressional Union for women suffrage in connection with its annual convention.

but general officers, and, perhaps a comparatively few staff officers connected with the quartermaster or with the medical departments of the service.

SHANTUNG GOES OVER TO REBELS; TSINAN IS LOST

Only Three Strong Provinces Now Loyal to Yuan Shih-Kai; Railroad Menaced

(Special Cable to Liberty News) SHANGHAI, China, Jan. 25.—Gün Win Pan, military governor of Shantung province, has declared his independence of Yuan Shih-Kai. The garrison at Tsinan, the capital city, has gone over to the revolutionists. This province is the second within a week adjoining Peking to go over to the revolutionary party. Shantung province is directly south of Peking and on the main line of the railroad from Peking south.

Tsinan is situated on the Hwang Ho river and is considered a strong military post. It is the junction of the two railroads of the province, one leading to Peking and the other to Tientsin, captured by the Japanese from the Germans. Prominent officials who know the situation in Shantung state that the action of the military governor means that the entire province will go over to the revolutionists.

Foreign missionaries have left Tsinan for Tientsin and many other foreigners are leaving this province. The revolutionists have now encircled Peking and the province of Chihli with the exception of one point, Honan, which still is controlled by the monarchists.

Three Strongholds Left. With Shantung going over to the revolutionists, only three strong provinces still cling to the monarchy, these being Chihli, Honan and Hupeh. Other provinces which have not yet joined the revolutionary movement are not in favor of a monarchical government.

Yuan Shih-Kai has ordered his troops at the front to march to the province of Hupeh to make a stand against the forces of revolutionary armies in Yunnan and Sze Chuen. This move is made to prevent the revolutionary troops from taking the Hankow-Peking railroad, which is necessary to the monarch.

The revolutionary government in Yunnan has despatched a commissioner to the French province of Annam on the south, to make a contract for armaments. The revolutionary party has already ordered 15 machine guns, five field guns and 15,000 rifles from French firms in Hanoi, the capital of Annam. French capitalists in Annam have loaned the revolutionary party 5,000,000 francs for carrying on a campaign against the monarchists.

DAILY REMINDERS

To get value sell it by auction. See auctioneers.—Adv.

Round the island in auto, \$400. Lewis Stables. Phone 2141.—Adv.

Be sure to note the bargains in Henry May & Co.'s "Wednesday specials" this week.

New spring styles in millinery arriving by every steamer. Mrs. J. Milton, Fort street.—Adv.

Just received, new spring models front and back lace corsets. The Goodwin Corset Shop, 21-23 Pantheon Bldg. Phone 1699.—Adv.

MANY PRISONERS MAKE ESCAPE IN ARKANSAS

(Associated Press by Federal Wire) LITTLE ROCK, Ark., Jan. 25.—Between 15 and 20 more prisoners today made their escape from the Pulaski county prison. Guards with bloodhounds are in pursuit.

TOGO'S SON RETURNS

(Special Cable to Hawaii Ship) SAN FRANCISCO, Cal., Jan. 25.—H. Togo, son of Admiral Togo of Japan, arrived in New York yesterday afternoon from London.

LOCAL AND GENERAL

The territorial grand jury will meet at 2 o'clock next Friday afternoon in the judiciary building.

A declaration of intention to become an American citizen has been filed in federal court by Horst Guderian, a bank clerk and a native of Germany.

A meeting of the harbor board will be held at 1:30 o'clock tomorrow afternoon in the basement of the capitol building.

The Kaukaleani Children's Hospital will hold its annual meeting at 3 o'clock next Thursday afternoon at the hospital, Kuakini street.

The case of Ng Wing Sum, charged with criminal libel by Ching Lum, was continued today until February 4 by agreement of both parties to the action.

A meeting of the federal grand jury will be held at 9:30 o'clock tomorrow morning. The trial jurors have been notified to appear on Monday morning of next week.

Under bond in the sum of \$700, Henry J. Rath has been appointed special administrator of the estate of Anna Wollett. The estate is valued at about \$650.

The Associated Charities of Hawaii will hold its annual meeting at 3 o'clock next Friday afternoon in the offices of the organization in the bungalow, capitol grounds.

Because there is not a quorum of members of the public utilities commission in the city the regular meeting of that body was not to be held this afternoon.

At 7:30 o'clock this evening the Hawaiian band begins its concert at Palama. This afternoon from 2 to 4 o'clock the band gave a concert at the Territorial asylum.

A petition for involuntary bankruptcy has been filed in federal court against C. Hada, manager of the Hilo Shoe Company. According to the petition, his liabilities are \$540.66.

A meeting of the non-commissioned officers of the National Guard will be held in the armory this evening. Proposed amendments to the constitution and by-laws will be considered.

A meeting of the Hawaiian Tobacco Plantation, Ltd., scheduled for today, has been postponed until 4 o'clock next Monday afternoon in the offices of the law firm of Thompson, Milverton & Cathcart.

A son was born yesterday to Consul General and Mrs. Agnelo da Cunha Pessoa at their residence, 787 South King street. Senor Pessoa is the Portuguese representative in Honolulu.

The Norse bark Glenshee moved from the quarantine wharf this morning to Pier 17, and will begin discharging her 1400-ton phosphate rock cargo at 7 o'clock tomorrow morning.

Specifications for 8000 pounds of copper wire were passed today at a meeting of the Oahu loan fund commission, the wire to be used at the sewer pumping plant. Bids will probably be called for tomorrow.

Roads on the other side of the island are passable now, according to Road Engineer Robert S. Chase, who arrived in the city yesterday. Despite the fact that there is considerable mud in some sections, the round-the-island trip can be made without particular discomfort.

Koa wood racks for Hawaii Promotion Committee literature have been received by the committee, and they will be placed in the lobbies of the Moana, Alexander Young, Blaisdell, Royal Hawaiian, Pleasanton and Seaside hotels. Peter Phillips, purser of the Mauna Kea, was the architect.

Demurrers filed against the indictments returned by the federal grand jury against A. A. White and C. E. Bradley, charging them with having cocaine in possession, were overruled by Judge C. F. Clemons today. The White case will go to trial on February 3, and the Bradley case will follow.

Mosquitoes are growing numerous in the basement of the Kapoli building on Alakea and King streets, and clerks in the city offices are having an extended stay as a result. The mosquitoes breed in the basement, which became partly filled with water during the last rain, and which has not yet been pumped dry.

The Atlantic Council ordered a recall vote on Mayor James G. Woodward and four other members of the police department.

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PERSONALITIES

JAMES T. STACKER of the Advertiser business staff, is very seriously ill at his home, 1920 King street.

MRS. ADELAIDE GRUNE has returned from a trip to the Volcano house, Hawaii, shortening her expected stay.

J. B. COSGRIFF, a banker from Colorado, came to Honolulu this morning on the Manoa, accompanied by Mrs. Cosgriff.

S. D. NICHOLSON, a prominent beet sugar man of Colorado, arrived on the Manoa today, accompanied by Miss Ruth Nicholson.

A. M. MCBRYDE of Wahiawa, Kauai, came back to the islands today on the Manoa, after several months' absence on the mainland.

MR. AND MRS. W. H. BLACOW, Miss Helen Blacow and Miss Josephine Blacow, came back to Honolulu this morning on the Manoa.

CAPT. CHARLES BATES of the 25th Infantry, Schofield Barracks, returned on the Manoa today after a trip to the coast, on leave of absence.

MR. AND MRS. T. E. CATLIN and Mr. and Mrs. E. R. Methudy, both honeymoon couples, and both from St. Louis, arrived on the Manoa this morning from San Francisco.

EDMUND F. DEINERT, chief pump engineer for the Hawaiian Commercial and Sugar Company of Punaene, Maui, returned to the islands today on the Manoa after a trip to the mainland.

MR. AND MRS. JAMES BROWN, prominent Boston residents, arrived on the Manoa this morning to stay here some time. They came to the islands last year, also on the Manoa, and were so pleased with the trip and Hawaii that they have joined the "Come Back Club."

UMPIRE STRATTON, who was injured Saturday when a ball struck him over the heart during a game between Company K and Company M, and who was unconscious for many hours, has now fully recovered and has left the post hospital at Schofield Barracks to return to his company.

TO CURE A COLD IN ONE DAY

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There are no wicks to trim nor valves to leak. A glass "bull's eye" shows you always how much oil is in the tank. Upper reservoir holds a full gallon.

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